Evening Telegraph

PUBLISHED EVERY AFTERNOOM.

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NO. 108 S. THIRD STREET. Price, Three Cents per Copy (Double Sheet), or Righteen Cents per Week, payable to the Carrier, and Mailed to Subscribers out of the city at Nine Dollars. per Angum: One Dollar and Fifty Cents for Two Months, invariably in advance for the period ordered

MONDAY, DECEMBER 30, 1867.

Distilled Spirits.

We have almost reached the belief that whisky is the only really staple subject of discussion for the journalist, whether in the glass or the wood. It is regarded as one, if not the most, fit object of internal taxation. From tobacco and whisky the American public expects the Government to secure the major part of the internal revenue requisite for its present wants. Such being the case, no apology is needed for "calling up the question,"

Almost every one speaks in the most condemnatory manner of the pretended attempts to execute the Internal Revenue laws relating to the manufacture of spirits. Very few stop to reflect over the matter, generally believing that it would be very easy to execute the laws provided honest men were entrusted with the duty.

The fact that a tax of two dollars on a gallon of spirits which costs to produce but sixty cents on the Atlantic board, and about one-half that sum in the great West, is a great temptation to the cupidity of most of human kind, and one embraced without scruple, so far as the question of cheating the Government is concerned, has been too much disregarded; and, notwithstanding the protests made by the better informed to the Thirty-ninth Congress, the system of filling the pockets of individuals with whisky taxes, under the pretense of obtaining revenue for the Treasury, was continued. At length, the revenue derived from distilled spirits has decreased to the rate of thirteen million dollars per annum, since July 1,

The bonded system, under which spirits have been transferred from one district to another without payment of the tax, has proved to be almost entirely in the interest of fraud. It was presumed at first to be essential to the interests of the West, in affording interior States the opportunity of a market on the Atlantic board, without advancing the tax; in other words, sending whisky in bond to New York, where the tax should be paid on withdrawal for consumption, or exported without any tax. Let us look at the figures for 1865-1866 (not having the official exhibits of 1866-1867 before us), showing where the twentynine millions of dollars collected that year on whisky were paid: -

INTERTOR STATES. Illinois. Indiana .. Kentucky. Missouri Tennes 80

Wisconsin. ..\$17,608,995 33 Total.. ATLANTIC STATES. New York. ennsylvania. Maryland Massachusetts..... New Jersey

...\$10,427,691.39 Total ... (The remainder, \$1,161.891.43, was collected in twenty-five States and Territories.)

Thus, it is shown that the interior States, for whose benefit the bonded system was established, paid over sixty per cent. of the tax collected; while New York, where bonded goods are presumed to be sent and warehoused for either domestic or foreign market, and to the chief city of which State the West finds a more direct transit than to any other point on the Atlantic board, paid little more than five million dollars. It is said there are now in bonded warehouse in the Thirty-second Distriot of New York (Wall street, city district), between forty thousand and fifty thousand barrels of distilled spirits, and the Commissioner of Internal Revenue says that not more than five million to six million gallons were

exported last year.

It is, therefore, quite conclusive that the bonded system does not benefit the West, but has been used as a cover to tremendous frauds on the revenue; else, why should not New York city pay as much tax on distilled spirits as the aggregate payments from all the interior States, since as much has been manufactured in that city during the past two years as has paid tax in the West? We are very much inclined to the adoption of the plan for taxing the mash from which spirits are distilled, and thereby getting rid of the question of export tax on spirits altogether, and doing away with bonded warehouses.

The real capacity of a distillery is the fermenting capacity; and as there is no necessity that should cause a mash to spoil, so long as the distiller knows his business, we can see no good reason why the capacity of the fermenting vessels should not be taxed. For example:-

The full fermenting capacity of a distillery being 30,000 gallons, and the process of fermentation requiring seventy-two hours to be complete, it follows that one-third, or 10,000 gallons, would be the quantity used each day; hence the tax should be so much per gallon on 10,000 gallons of mash for each and every day.

The details of such a system-such as rigidly enforcing the law against any unauthorized change of capacity-making allowance for lost time in event of a break-down in

the distillery, etc., can be easily adjusted. No system that can be devised will be so perfect as not to be liable to evasion; but this would insure a fixed income from spirits, and not leave the distiller at the mercy of the genseless demands of official thieves, as has

been the fact during the past year in almost every whisky district, because he would be at perfect liberty to make as much alcohol or distilled spirits from his mash as his skill could command, and the most skilful would have the advantage, as they would were there no tax imposed.

It would be wise, in our judgment, to impose such a tax on the mash as would be equivalent to the rate of 50 cents per gallon on spirits. That rate would yield fifty million dollars, and at the same time favor those mechanical arts and sciences which require the use of alcohol-a favor of particular interest to our own city of Philadelphia, for here there are more uses for alcohol, with our manufacturing chemists, than in any other manufacturing neighborhood.

We think this proposition to tax the mash would find favor with the bona fide distillers, and encourage the legitimate production of spirits in the West, where, by the use of the offal of the distillery in the feeding of cattle and hogs, the business can be prosecuted with the greatest economy.

The Government wants tax, that is patent; but the people need a system which shall secure the tax and not demoralize the whole community. The present law is a premium offered to fraud, because it combines distiller with official in corruption. Take away the Government officials, except Assessor, Collector, and the Assistant Assessor, and have no necessity for their employment, and the frauds will disappear.

Every distiller taking license will become an excise officer, to the extent of crushing out all unlicensed ones; and there will be enough of those who are expert in the distilling business to keep close watch on the capacity of every distillery, and guard against unauthorized

The Money Question in Connection With Purchases of Foreign Territory.

It is daily becoming more doubtful whether the House of Representatives will make the appropriation necessary to carry into effect the treaty with Russia for the purchase of Alaska. The conviction is quite general that the bargain made by Mr. Seward is a bad one, and that the country is not worth the money we are called upon to pay for it. The Executive department of the Government seems to have gone upon the assumption that the House of Representatives would be concluded by the action of the President and the Senate in making the treaty. It under this supposition, we suppose, that the actual transfer of the territory to our control has been made. It would, doubtless, be a little mortifying to retire from Alaska after having taken formal possession of it; but, in our form of government, the right of the House of Representatives to refuse to make an appropriation is as indisputable as that of the President and Senate to make a treaty. It would have been in better taste for the President to have awaited the action of the House upon the money part of the question before pushing matters so far.

OFF WITH THEIR HEADS!-The President has romoved Generals Ord and Pope, and appointed Generals McDowell and Meade as their successors. We have long since ceased to seek for a reason in the vagaries of the Executive, and it is well we are not disposed to search for them now. Why General Pope should be removed may be found in his radicalism. But why remove General Ord? He was the mildest type of a military commander, subservient in all things, a second Hancock and a third Washington. But the President is like the boy with the switch, he cuts off the heads of all the plants he meets, for the sheer pleasure of cutting them off. McDowell may have executive abilities, but if they do not excel his military capacities, we fear he will be but a sorry substitute for General Ord.

EXPLOSION IN CHICAGO.

A Locemotive Boiler Toru to Atoms-One Man Killed and Several lujured

From Chicago Republican, Dec. 28. Another terrific locomotive explosion oc-curred shortly after 7 o'clock yesterday mora-ing, resulting in the instant death of one man and serious injury to several. Engine No 50, of the Chicago and Rock Island Relicad, while drawing a car along the track between rix-te-sth street and the crossing of the Chicago, Burlington, and Quincy Railroad, exploded, scattering its remnants to the four winds, and carrying devastation to the surrounding buildings.
Attached to the locomotive was the caboose

for the conveyance of workmen from the city to a point about a mile without the city limits, and the same being occupied by about twenty-five men. It seems almost miraculous that quite a number of lives were not sacrificed. The locomotive had stopped at Polk street, and there the workmen took their seats in the ca-A moment afterwards it again stopped this time at the crossing, when the explosion occurred. The greatest constarnation ensued, and everybody ran to and fro in the wildest

The forward dome of the engine had blown out, carrying with it two feet or more of the boiler, which was hurled into an adjacent lum-ber yard. The sand box was annihilated and scattered in infinitesimal portions about the spot, and the bell-frame was thrown through the smoke-stack. Fences and everything of a fragile nature in the vicinity were dashed to

The accident was attended by a sad fatality.
A German lad named Wilhelm Mertes was on
his way to work at Boomer's bridge yard; and
at the moment the expiosion took place was
passing along the sidewalk on Clark street.
A small fragment of the boiler struck him on the head, and that, together with the force of the concussion, which carried him over the fence of a yard near by, a distance of over twenty feet, caused his death. His body was irightfully mangied. The skull was fractured near the left ear, and his right log was broken. He was eighteen years of age, and had been in the employ of Mr. Boomer as day watchman, His mather resides at No. 42 Finnell street,

His maker resides at No. 42 Finnell street, where an inquest upon the remains will be held at 9 o'clock this morning.

Eli Hoddin, engineer, James A. Thompson, fiteman, and Peter Desmond, wiper, were on the engine when the accident occurred, and were violently buried to the ground. Mr. Thompson was somewhat scalded, and the others were injured in various ways. Toeir wounds however, are not considered danger-ous. Officer Barrett, of the Twenty second Street Sub-Police Station, attended to the wounded men until the services of a physician could be precured. Nothing certain could be learned regarding the cause of the explosion. The engine, it is alleged, was a very old one, and some time since had been ordered out of service, owing to its weakened condition. There was a lead of 110 pounds of steam on at the time. A portion of the bolier is now in the yard adjoining the crossing.

-Since the closing of the war the gold field of Georgia is again engaging attention In former years the yield of gold was so large that Government established a mint at Dahlo nega, Lumpkin county, in the western part of the State. Orders have been recently given to have this mint, which was necessarily closed during the war, opened again. Three large ingots of gold, from the Levis gold mine, valued at \$4500, the product of one week's work, at the cost of \$1100, were recently exhibited in Washington.

SPECIAL NOTICES.

[For additional Special Notices see the Insule Pages.] IF ASMODEUS SHOULD UNSOOF all the houses in New York, as the story sava he pyroofed those of Madrid, in the dressing-rooms of n note than of the branes and a would be seen Phasio 's 'Nuc't-Blimmi're to eas "- Wilkesbarre Union 15

AMERICAN CONSERVATORY OF MU-AMERICAN CONSERVATORY OF MUFILL OF MICE AND THE METERS AND ADDRESS OF REGISTERS AND ACAD ACTUAL TERMS AND ACTUAL THE METERS OF A STREET AND ACTUAL THE METERS OF A STREET AND ACTUAL TERMS OF A STREET AND ACTUAL THE METERS OF ACTUAL THE METERS OF A STREET AND ACTUAL THE METERS OF ACTUAL THE METERS OF A STREET AND ACTUAL THE ACTUAL T

INSURANCE COMPANY OF THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA.

PHILADELPHIA. Detember 80, 1867.

An Election for Tell term introduces of the Company will be ne'd at the Company of Office.

Nos 4 and 5 EXCHANGE BUILDING.

On MONDAY, January 18, 1868.

between the hours of 10 o'clook A. M. and 10'clock P. M.

12 30 101" WILLIAM HARPER. Secretary. OEFICE OF THE SECOND AND THIRD PANY, No. 285 Frankford road

The Annual Meeting or the Stockholders of this Company with he held at their office on M. NOAY, January IS, ISSS at 12 o'clock M., at which time and pare an election will be held for a Proceden and two loo Directors to serve for the ensuing year.

12 20 124

OFFICE OF THE GIRARD COLLEGE
PASSENGER RAI WAY COMPANY, Corper of Columbia and Ridge avenues.
Philadelphia, Dec. 28, 1867.

The Annual Meeting of the Stockho ders with be beed at their office on MONDAY Jacoury it iss, at 12 M., at which time an election will be held for a President and Five D'rec ora to serve for the enting year. WILLIAM 8. BLIGHT. 12 30 m wat J18 NOTICE .- DEPARTMENT RECEIVER

NOTICE.—DEPARTMENT OF TAXES

OF TAXES.

PHILADELPHIA December 28, 1867.

A penalty of FIVE to PER CENT, and costs of advertising will be added to all City and State Paxes remaining unpaid after January 1, 1868.

RICHARD PELTZ,

Receiver of Taxes.

BOARD OF TRADE.-A MEETING OF the Association will be held at their R. oms, No. 588 CHESNUT Street, THIS (Monday) EV 6N-ING, the 20th Instant, at 8 wolder, to take as found a series of resolutions tonering the financial policy of the Government, and its effect upon trade, and to give such extre shor of the semilment of Philiar-cipnic and may help to mould I gistation at Washington. WISTAR'S WILD CHERRY BALSAM. This Balvamic compound has become a nome fixture. Let all who suffer, and have in valu stempted to core their coughs, 'c.lds, brouchtal or punnonary complaints, make use of this unequaled remedy. None genuine unless stened L. BUTTS, 18

POST OFFICE.—
PHILADRIPHIA PA, Dec. 28, 1867.
Mail for Havana, per st-amer STARS AND
STRIPES, will close at this Office Deceme et 31, at 6
A. M. HENRY H. BINGHAM.

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THE GREAT REMEDY THE GREAT REMEDY THE GREAT REMEDY THE GREAT REMEDY THE GREAT REMEDY

For the Cure of Coughs Colds, Consumption, Asthma, Bronchitis, Spitting of Blood, Hoareness or fees of Voice, Night sweats, Sore Throst, Pairs in the Side and Breast, Whooling Cough, Pairitation of Disease of the Heart, and all Complaints of a Pulmo-SWAYNES

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ITALIAN OPERA CALA FESTIVAL SEASON

GRAND OPERA

LAKE OF BUILDINGS

APPENDED TO THE STATE OF THE ST ACADEMY OF MUSIC, COMMENCING JANUARY 6, 1868,

FOR TWELVE SIGHTS ONLY. THE SEASON BALE OF SECURED SEATS COM-MENURS

WEDNESDAY, JANUARY 1, 1868, NEW YEAR'S DAY.

("ee prices elsewhere), MEMORABLE CEMBINATION

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GRAND ITALIAN OPERA COMPANY ENTIRE LAFAYETTE HARRISON'S GRAND CONCERT AND ORATORIO COMPANY

LEGNARD GROVER'S

GRAND GERMAN OPERA! THE COMBINED GRAND CHORUSES

AND THE COMBINED GRAND ORCHESTRAS

(See a lacent column.) MAX MARETZER, IMPRESSARIO. Director of the New York Academy of Music.

The New York Academy Company presents:-MINS DINNIE BLAUCK, Prima Donna Leggiera Assoluta. This charming young American Prima Donna has

covered he self with laurels this seem. She adds snotter and a brilliant star to the Constellation which America has given to the world of art. In addition to her regular repertoirs, in which sh greatly distinguished herself. Miss HAUCK case in Philadelphia this meason the role of Eueritta" in German, in conjunction with JOSEPH HERMANNS as "Mephistophetes."

SIGNORA ANTOINETTA RONCONI. Prima Donna Leggiera.

SIGNORA NATALI TESTA. Prima Donna Contraito.

SIGNORA PREDERICA RICARDI. SIGNOR EMILIO PANCANI. his first appearance in Philadelphia

The very renowned Prima Tenora justly calebrated as the most pure and scholastic artist since the con-struction of the Academies. Signor Pacaul, in addi-tion to his usual repertoirs, will appear this season in his famous impersocation of Rossin's "Otherlo,"

SIGNOR RAMIEST BARAGLIA. Prima Tenore Leggiero, Bis first appearance in Pulladelphia. SIGNOR GIORGIO RONCONI,

The first of living bassi bulk. Signor Rondon waived an engagement at Fier Majesty's Grand Opera, London, to reconfinanther season in America. This season embraces his celebrated and deligitfully comical impersonation of "Nicolo," in Curnital de Venise. SIGNOR FERNANDOBELLUNI.

The popular baritone, whose superb vile, admirable presence, and impossioned style have link and define one of the greatest favorites of the American lyric stage. Signor Bertiol has never appeared to such sovartage as in the memorable repertoire selected for tills season. SIGNOR GUISEPPE ANTONUCCI.

Prime Basso Can ata.
Relieved by the supersbundant force of artistes from the intense of colama ory and drawatic roles signor Autorucci's noble organ is neard to the highest possible advantage in the mole de music of Mo gart and Ressiot, while his impressive and diguified miengives an importance to his as errors hitherto

SIGNOR ENRICO TESTA. Brima Tenare Legatero
SIGNOR NICOLI BARLLLI,
SIGNOR BANFI,
SIGNOR RIUARDI,
M. AMATI DU BREUL,
Conductors.
UARL BERGMAN MAX MARRIZER.

SPECIAL ENGAGEMENTS. NIGNORA MARIETTA GAZZANIGA (Marchiopess dl Majaspina). the renowned Dramatic Prima Donna, will make her

histoppearso o in Grand Opera since her great tri-JOSEPH HERMASNS. the popular Basso, gives, this season, his famous impersonation of MEPHISTOPHELES in Gounou's 'FAUST.'

THEODORE HABELMANN. the very popular Lyric T-nor of the Grand German Opera, sings this season "FAUST."

THE COMBINED GRAND CHORUSES are constituted of the members of the Grand German and Italian Companies, and is at once the largest and most efficient which has yet appeared in Grand The GRAND ORCHESTRA comprises all the principal Grand Opera Virtuosos of tire New York cipal Grand Opera Virtuosos of the New York Academy.

THE COSTUMES are all new, and of the most ex-pensive material, made by Parisian Taitors, with strict historic accuracy, necessitating by far the largest outlay ever undertaken for Grand Opera in America.

The sale of recured Season Tickets commences WF DNESDAY, January 1, 1808 (New Year's Day), at 9 o'clock in the merning.

THE SE'SON SALE OF SECURED SEATS com-mences WEDNESDAY, January I (New Year's Day), at 9 o'clock A. M.

The Direction, in order to secure for this season a memorable success commensurate with the notable character of the occasion has resolved upon the fol-lowing.

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It will thus be seen that for the Season Subscriber
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IL TROVATORE, The ever popular, with a cast of superlative strength. IL BARBIERE, Comic Opers, by ROSSINI. The recent triumph of Madame PAREPA ROSA.

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STABAT MATER, Grand Oratorio by Romini, with a cast of superlative NO OPERA WILL BE REPEATED.; The direction reserve the right to substitute BELI-SastiO for one of the least important operas, should it be deemed best.

ITALIAN OPERA.

(TALA FESTIVAL SEASON OF

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If to this he had added that in each of the special-ties which he so complete savely rames, the is equally at home in the fatism. French German, and English larguages, it will be seen that he would have quadrupled his announcement of her we have means

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On Vessels, Oargo, and Freight, to all pares of the World.

INLAND INSURANCES
On Goods, by river, Causi, lake, and land carriage to all parts of the Union.

FIRE INSURANCES

On merchandise generally.
On Stores, Dwelling Houses, etc. ASSETS OF THE COMPANY

\$700,000 United States Five Per Cent.
LOan, 10-07s.

120,000 United States Five Per Cent.
Loan, 18-16

60,000 United States Five Per Cent.
Loan, 18-17

200,000 State of Pennsylvania Stx Per
Cent Loan

125,000 City of Philadelphia Stx Per Cent.
Loan (exempt from tax).

89,000 State of New Jersey Six Per Cent.
Loan (exempt from tax). 23,875 00

Loan...

2,000 300 shares "teck of Germantown Gas Company (principal and interest guaranteed by the city of Philadelphia).

7,500 100 shares Stock of Pennsylvania Reliroad Company...

5,001 100 shares Stock of North Pennsylvania Reliroad Company... 20,000 Se Shere Stock Philadelphia and bouthern Mail Steamship Com-

201,900 Loans on Honds and Mortgage, first liens on City Propertie Real Estate
Blis Receivable for Insurance
Balances due at Agencies Premiums on Marine Policies Accrued Interest, and other debts
due the Company
Stock and Serip of Sundry Insurance and other Companies,
\$5,324.98

Cash in Bank
Cash in Drawer

Cash in Drawer

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Market value

\$1,104,502.98

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\$1,507,605.15 DIRECTORS.

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